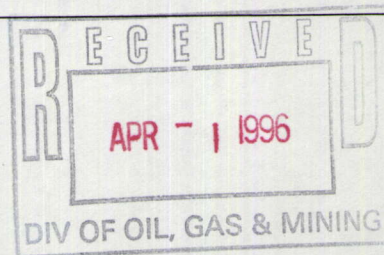


Lynn M. Carlson & Co.

CERTIFIED PUBLIC ACCOUNTANTS

175 SOUTH MAIN STREET
SUITE 250
SALT LAKE CITY, UTAH 84111
TELEPHONE (801) 531-1317
FAX (801) 521-9041



CORRESPONDENCE TO
P.O. BOX 3690
SALT LAKE CITY, UTAH
84110-3690

April 1, 1996

HAND DELIVERED

Division of Oil, Gas & Mining
Attn: Lowell Braxton
#3 Triad Center
355 West North Temple
Salt Lake City, UT 84180

Dear Mr. Braxton:

Enclosed is your copy of Utelite Corporation's financial statement for the year ended December 31, 1995.

If you have any questions, give us a call.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Lynn M. Carlson".

Lynn M. Carlson
Certified Public Accountant

Enclosure

